

EXHIBIT 22

Message0001	
Subject:	FW: SFC's stock holder list
From:	Diane Messick
Date:	1/16/2001 11:21:06 AM
To:	Deborah Pike
CC:	Gary Hawthorne
Message Body	
<p>Debby: are you aware of what these e-mails are about?</p> <p>Thanks.</p> <p>-----Original Message----- From: Gagne, Roderick [mailto:GAGNER@pepperlaw.com] Sent: Tuesday, January 16, 2001 10:55 AM To: Diane Messick (E-mail) Cc: Lee, Darcy C. Subject: FW: SFC's stock holder list</p> <p><<SFC's stock holder list>></p> <p>Diane, Tony Marozick (sp?) has requested this data. I know Andrew does not want that information going to them if at all possible. My suggestion to you is to pull back this assignment, since it is a one page simple return and have one of your staff prepare it. I think Debbie saw it was a tax return and shipped it up to Tony to handle. Let me know if we should comply and if so where you came out on the buy back.</p> <p>Rod</p> <p>*****</p> <p>This electronic mail transmission contains confidential information intended only for the person(s) named. Any use, distribution, copying or disclosure by another person is strictly prohibited.</p> <p>*****</p>	
<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 10px auto;"> <div style="display: flex; align-items: center;"> <div style="writing-mode: vertical-rl; transform: rotate(180deg); font-size: small; margin-right: 5px;">PEN/040 800-631-6989</div> <div> <p style="text-align: center; margin: 0;">EXHIBIT</p> <p style="text-align: center; margin: 0; font-size: large;">38(I)</p> <p style="text-align: center; margin: 0;">813,106</p> </div> </div> </div>	
Forwarded Message	
Subject:	SFC's stock holder list
From:	Lee, Darcy C.
To:	Gagne, Roderick
Message Body	

Rod, I got a voice mail message from SFC's accountant. He wants me to FAX a copy of the most recent stock holder list to him so he can complete the NJ annual report. Is that OK?

Outlook Header Information

Subject: SFC's stock holder list
From: Lee, Darcy C.
Sender Name: Lee, Darcy C.
To: Gagne, Roderick
Creation Time: 1/16/2001 10:55:17 AM
Modification Time: 1/17/2001 11:51:30 AM
Submit Time: 1/16/2001 10:11:31 AM
Importance: 1
Priority: 0
Sensitivity: 0
Flags: 1
Size: 1746

Outlook Header Information

Conversation Topic: SFC's stock holder list
Subject: FW: SFC's stock holder list
From: Diane Messick
Sender Name: Diane Messick
To: Deborah Pike
CC: Gary Hawthorne
Received By: Deborah Pike
Delivery Time: 1/16/2001 11:21:06 AM
Creation Time: 1/16/2001 1:17:59 PM
Modification Time: 1/16/2001 1:17:59 PM
Submit Time: 1/16/2001 11:21:06 AM
Importance: 1
Priority: 0
Sensitivity: 0
Flags: 17
Size: 6526